



CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET



CHARTER TOWNSHIP OF MUNDY

2019 ADOPTED BUDGET

Supervisor

David Guigear

Manager

Chad Young

Clerk

Tonya Ketzler

Treasurer

Joe Oskey

Trustees

Dennis Owens

Kay Doerr

Cory Bostwick

Dan Morey

Fire Chief

Ed Blight

Finance Director

Shawna Farrell

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
TABLE OF CONTENTS**

	<u>Page</u>
Message from the Finance Director	1
Budget Overview	2-6
Revenue Generation and Cost Savings Implementation	7
General Fund Financial Summary	8
General Fund Revenue	9
General Fund Appropriations	
Key Assumptions and FTE Summary	10
Non-Departmental	11
Public Works	12
Trustees	13
Planning Commission	14
Zoning Board of Appeals	15
Supervisor	16
Finance	17
Clerk	18
Treasurer	19
Assessing	20
Elections	21
Attorney	22
Labor Relations	23
Cemetery	24
Building	25
Police	26
Fire	27
Ordinance Enforcement	28
Capital Improvement Fund	29-30
Enterprise Fund-Sewer and Water	31-32

CHARTER TOWNSHIP OF MUNDY 2019 ADOPTED BUDGET

Message from the Finance Director

For the sixth year in a row, the Township will see an increase in property tax revenue. The increase expected for 2019 is the result of slightly increasing property values. Although, we are only estimating an increase of approximately 3% for 2019, this is a good sign that property values are continuing to rise.

Mundy Township was fortunate to experience an increase in population as a result of the 2010 census results. Since state revenue sharing is distributed to municipalities based on population, the Township has seen an increase from this funding stream. The Township has collected over \$1.2 million in state revenue sharing over the past year and is expecting the same for 2019. In addition to state revenue sharing, the legislature have established the City, Village and Township Revenue Sharing Program (CVTRS), which is a simplified version of the Economic Vitality Incentive Program (EVIP). The Township has received approximately \$39,000 each year since the program began in 2015 and is expecting the same for 2019.

Mundy Township has built up a healthy fund balance and now has a fund balance policy to ensure our accumulated fund balance does not drop below 25% of the current revenue budget. This policy is an essential guide to help current board members, as well as future board members keep a balance of funds for unforeseen events. Even with the current fund balance policy, attention should be focused on how to operate within our means; without sacrificing taxpayer's needs. Mundy Township has exercised diligence with respect to keeping costs low and although fund balance has declined in recent years, they are still within the required 25% of current budgeted revenue.

The 2019 budget is a balanced budget with both budgeted revenues and budgeted expenditures at \$5,459,529. In an effort to keep expenditures in line with revenues, the Township made reductions to all departments. The Township places great importance on balancing the budget, therefore it will continue to find ways to meet the challenges of declining revenues and increasing expenses by attempting to be proactive in its planning and continually looking for ways to reduce costs.

Lastly, I would like to thank the Township Board, department heads and other Township employees that have contributed to preparing and passing the 2019 budget.

Shawna Farrell

Shawna Farrell, CPA
Finance Director

CHARTER TOWNSHIP OF MUNDY

2019 ADOPTED BUDGET

Budget Overview

Mundy Township Information

Mundy Township is located in southwestern Genesee County near the US 23 expressway. The Township was legally formed March 3, 1837 and has a population of approximately 15,000 residents. The name of Mundy was chosen in honor of Edward A. Mundy, the Lieutenant Governor of Michigan. Mundy Township has a property mix of commercial and small industry, but the largest percentage of property is residential farm land.

Fund Information

The Township has three separate funds: General Fund, Capital Improvement Fund and Sewer and Water Fund.

The General Fund is a governmental fund that generates revenues to cover general operational expenses of the Township, and is accounted for on the modified accrual basis. The modified accrual basis of accounting is a blend of both cash and full accrual. Revenue is recognized when the liability has occurred. The General Fund's operating budget for 2019 is \$5,459,529. This is an increase of \$123,220 from the 2018 adopted budget.

In 2009 the Township added the Capital Improvement Fund, which is also a governmental fund. This fund reserves money set aside each year for current and future capital expenditures. A ten year plan was created based on departmental capital needs and is reviewed and revised each year as necessary. In the event the Township's future capital needs change, money set aside in this fund can be re-appropriated by the Township Board at any time. The last few years have brought about a lot of capital spending from this fund as a building was renovated and a much needed fire truck was purchased utilizing all of the fund balance. The Capital Improvement Fund's 2019 budget consists of a transfer from the General Fund of \$35,855. There are no specific expenditures budgeted in this fund at this time.

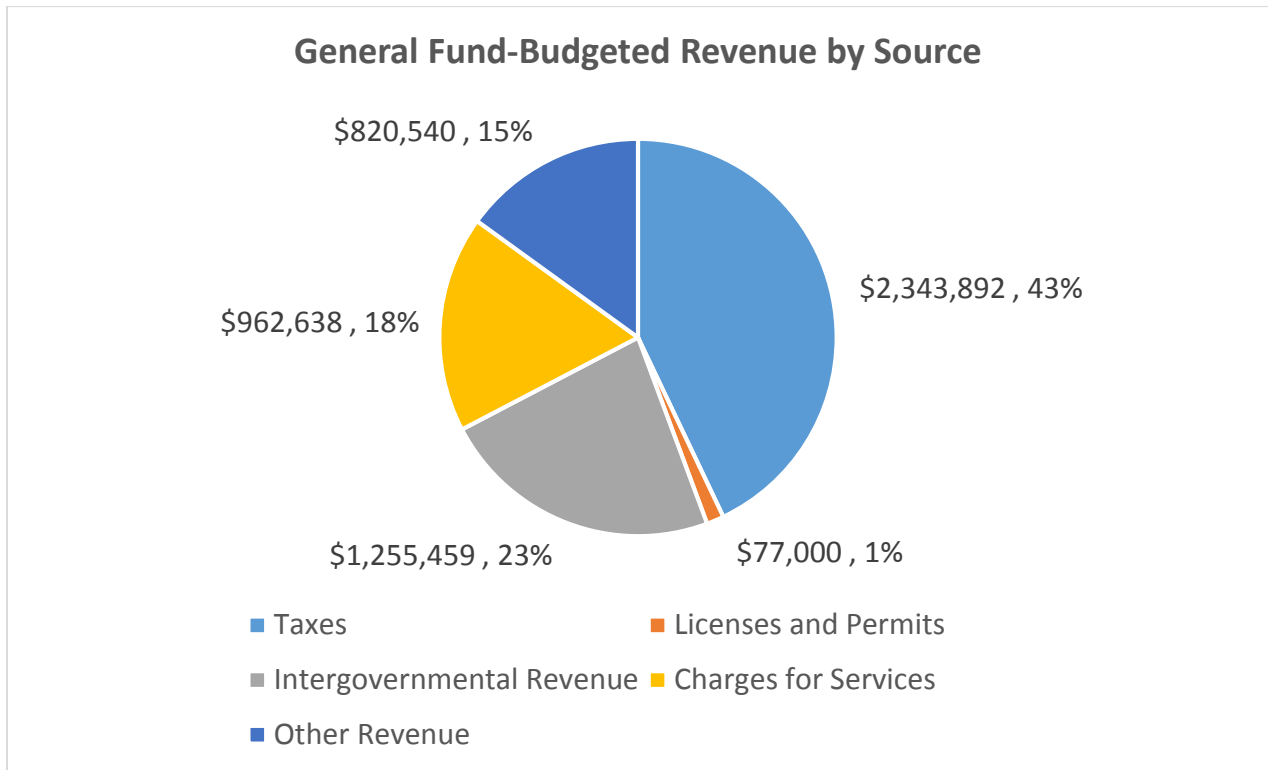
The Sewer and Water Fund is an enterprise fund. An enterprise fund's financial activity is treated much like a general business and is accounted for using the full accrual basis. Full accrual accounting means revenues and expenses are recognized when earned, not necessarily when the cash is received or spent. The Sewer and Water Fund's 2019 budgeted revenues and expenditures are \$4,244,871 and \$4,894,826, respectively. This fund expected to reduce its fund balance by \$649,955 due the fact that not all water costs are being passed onto the consumers in the Township. The budget in this fund will be closely watched as 2019 progresses and the need to raise charges will be discussed when necessary.

CHARTER TOWNSHIP OF MUNDY 2019 ADOPTED BUDGET

General Fund Overview

Revenue

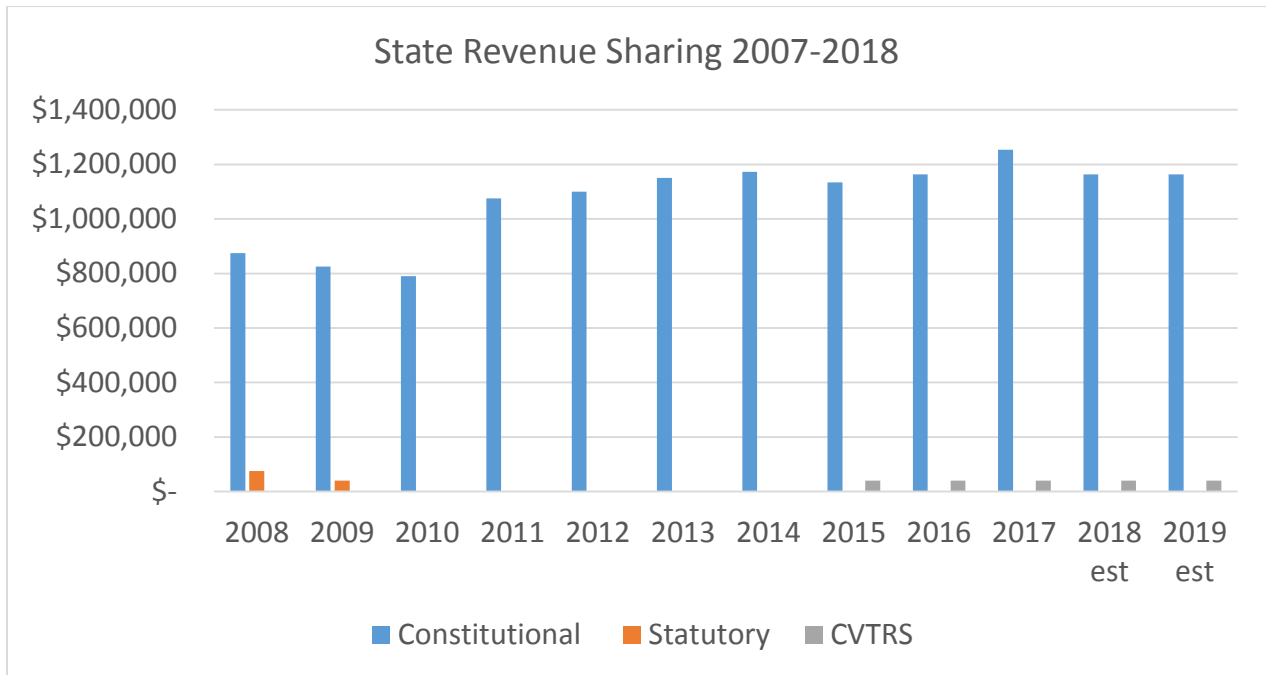
The General Fund's two largest revenue sources are property taxes at 43% and State Revenue Sharing at 22% of total revenue. Although charges for services make up 18% of total General Fund revenue, 80% of the charges for services revenue comes from special assessment collections, which are collected to offset the cost of disposal services and street lighting that are charged back to the residents. Budgeted property taxes for 2019 increased slightly, but there is still an overall 16% decrease from the total property taxes received in 2009. Property taxes are the major source of revenue that funds the operating expenses of the Township. While the costs of running the Township are continually rising, the revenue is increasing at a much slower pace. This has caused the Township to look for ways to deflect deficits by cutting costs and budgeting based on forecasting possible future outcomes.



CHARTER TOWNSHIP OF MUNDY 2019 ADOPTED BUDGET

State Revenue Sharing

State Revenue Sharing is a local unit’s share of state sales tax. In the past it was made up of both constitutional and statutory payments. The constitutional portion of state revenue sharing is set by law and cannot be taken away without a change to the state constitution. It is based on a formula using population times the state distribution rate. In 2012, the State of Michigan replaced statutory revenue sharing with EVIP (Economic Vitality Incentive Program). To qualify for EVIP, local units must have received 2010 statutory revenue sharing of more than \$4,500. Mundy Township was not eligible to receive EVIP, however it was still able to experience increases in revenue sharing due to an increase in Township population. In 2014 the City, Village and Township Revenue Sharing Program (CVTRS) was established, which is a simplified version of the EVIP. The Township was able to benefit from the CVTRS and received an additional \$39,916 per year in years 2015-2018. The following chart depicts the trend in State Revenue Sharing for the last ten years with estimated figures for 2018 and 2019

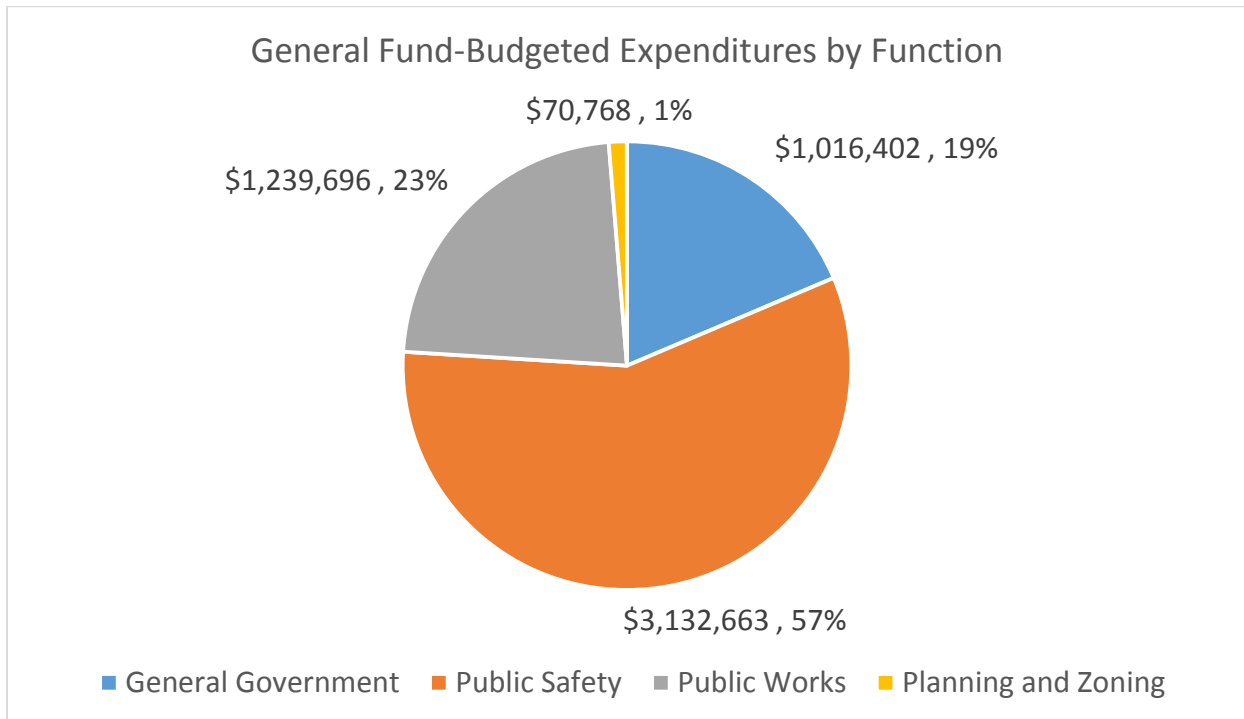


CHARTER TOWNSHIP OF MUNDY 2019 ADOPTED BUDGET

Expenditures

The General Fund expenditure budget for 2019 is \$5,459,529, an increase of \$123,220 from the 2018 adopted budget. This increase is a result of a net effect of increases in public works expenses such as road maintenance and disposal costs and overall cost reductions to departments such as the assessing and clerk departments.

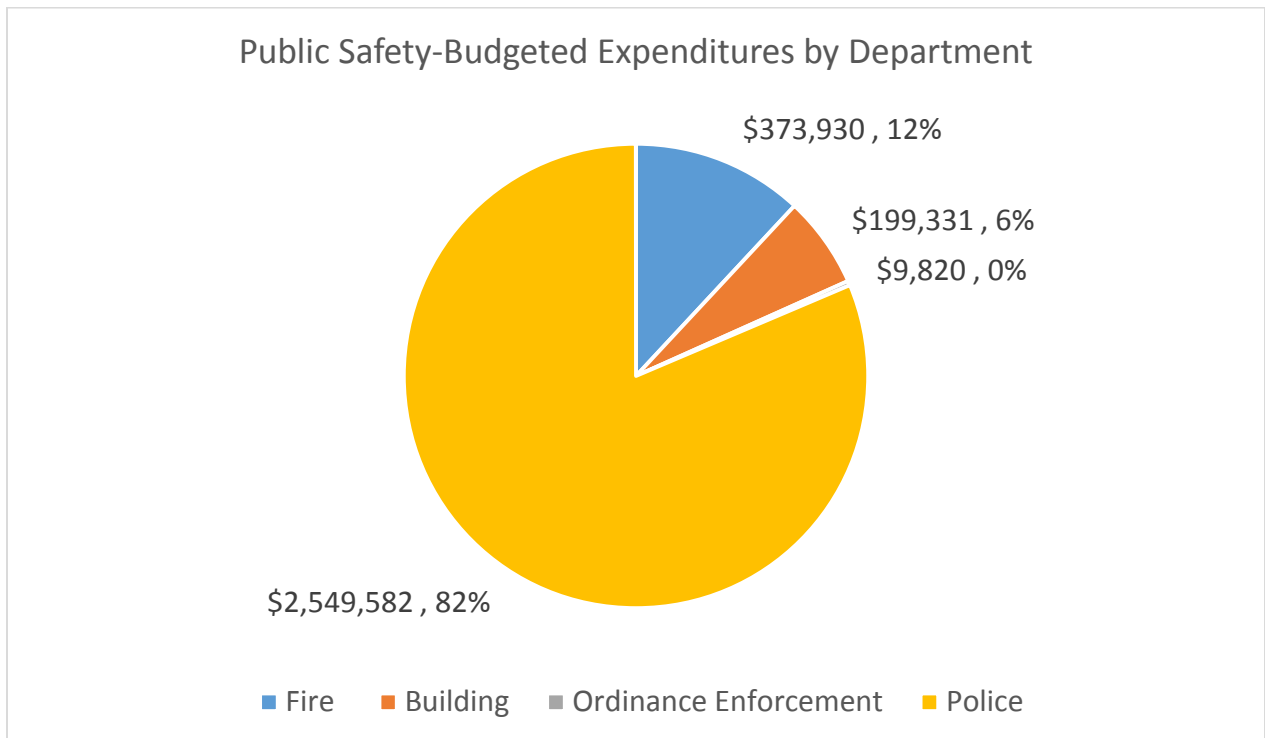
The largest operating cost to the Township is public safety which includes police, firefighting, building inspection and ordinance enforcement; accounting for 57% of the Township's overall budget. General government expenditures are 19% of the overall budget and include a \$35,855 transfer to the Capital Improvement Fund. Although this transfer is classified under general government, the majority of this fund is appropriated for public safety equipment and vehicles. Public works accounts for 23% of the total budgeted expenditures. This category includes special assessment expenditures such as street lighting and garbage collection, which are offset in revenue as these expenses are covered by taxpayers through property tax billings. Also, in this category are expenses covered by the Township such as drains, road assessments and road repairs and maintenance costs.



CHARTER TOWNSHIP OF MUNDY 2019 ADOPTED BUDGET

Expenditures-(continued)

As with most municipalities, public safety services make up the largest portion of budgeted dollars each year. As shown in the graph in the preceding page, public services make up 57% of the total 2019 General Fund expenditure budget. The overall 2019 public safety budget for operations increased \$18,968 from the adopted 2018 budget. The following graph shows the breakdown of the public safety function by department.



**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET**

Revenue Generation and Cost Savings Implemented

It is essential that governments try to find new ways to generate new revenue and/or keep costs down; especially in a time when revenues are shrinking. Below are some of the revenue generators and cost savings measures that the Township has implemented over the past few years.

<u>New Revenue</u>	<u>Estimated Revenue Per Year</u>
2011-State Inspection Program	\$ 50,000
2015-Shared Services Agreements	\$ 25,000
2015-City, Village and Township Revenue Sharing	\$ 39,916
2016-Property Tax Increase	\$ 39,947
2018-Building Rentals	\$153,371

<u>Cost Reductions 2008-2019</u>	<u>Estimated Savings Per Year</u>
Switched from Verizon to Comcast for telephone service	\$7,900
Re-negotiated monthly rug contract	\$1,100
Reduced newspaper publications	\$7,000
Replaced full-time Fire Chief with part-time	\$62,000
Rebuilt versus replaced patrol car	\$4,500
Saved Township utility cost by going to a 4 day work week	18% decrease
Changed to high deductible health plan	15% savings
Implemented employee health insurance cost sharing	20% savings
Contracted Finance Director Position	\$25,818
Payoff of Unfunded Pension Liability	\$36,800
Hiring of in-house assessor	\$32,451

The following cost savings measures were suggested and implemented by the Township administrative staff to assist with cost cutting measures. These suggestions are also time savers, which lead to greater efficiency throughout the organization. The estimated savings are difficult to measure, but the efforts of staff are well worth mentioning.

- E-mail payroll direct deposit stubs
- Stamp customer tax and/or water bill instead of printing receipt
- Scan documents and send by email
- Copy documents using double-sided option
- Refer customers to information that is posted on website (when applicable) in lieu of printing and mailing
- Implemented paperless board meeting packets
- Replace return address labels with ink stamp
- Paperless bank statements and discontinued the receipt of cancelled checks
- Print letterhead in-house and in black and white



CHARTER TOWNSHIP OF MUNDY
GENERAL FUND



**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
GENERAL FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Taxes	\$ 2,343,892	
Licenses and Permits	77,000	
Intergovernmental Revenue	1,255,459	
Charges for Services	962,638	
Interest Income	8,700	
Other Revenue	<u>811,840</u>	
 Total Budgeted Revenue Sources		 \$ 5,459,529

Estimated Expenditures

Non-Departmental	69,722	
Public Works	1,239,696	
Trustees	46,286	
Planning Board	40,324	
Zoning Board of Appeals	30,444	
Supervisor	188,381	
Finance	145,159	
Clerk	112,676	
Treasurer	176,422	
Assessing	186,596	
Elections	38,027	
Attorney	44,000	
Labor Relations	3,000	
Cemetery	6,133	
Building	199,331	
Police	2,549,582	
Fire	373,930	
Ordinance Enforcement	<u>9,820</u>	
 Total Budgeted Expenditures		 \$ <u>5,459,529</u>
 Budgeted Net Revenue (Expenditures)		 \$ <u><u>-</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2017 (Audited)	\$ 2,092,705
Estimated Change in Fund Balance at December 31, 2018	<u>49,013</u>
Estimated Fund Balance at December 31, 2018	2,141,718
Estimated Change in Fund Balance at December 31, 2019	<u>-</u>
Estimated Fund Balance at December 31, 2019	2,141,718
Less Restricted Fund Balance-Parks & Rec	(464)
Less Committed Fund Balance-Five Year Road Plan	<u>(220,582)</u>
Estimated Unassigned Fund Balance at December 31, 2019	<u>\$ 1,920,672</u>

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
GENERAL FUND REVENUE**

REVENUE BY SOURCE	2017 Actual	2018 Budget	2019 Budget
<u>Taxes</u>			
Current Property Taxes	\$ 1,820,648	\$ 2,096,479	\$ 2,159,790
Tax Administration Fees	177,973	178,238	182,776
CP-Limited Torrey Hills	1,304	1,302	1,326
<u>Licenses & Permits</u>			
Dog Licenses	195	-	-
Zoning Permits	2,280	4,000	4,000
Sign Permits	9,496	8,000	8,000
Application Fees	13,715	5,000	5,000
Building Permits & House Inspections	60,884	35,000	60,000
<u>Intergovernmental Revenue</u>			
Community Development	3,901	2,000	2,000
State Liquor Tax	11,523	10,434	10,434
Local Community Stabilization App	37,928	-	30,000
Revenue Sharing-State	1,293,583	1,213,025	1,213,025
<u>Charges for Services</u>			
School Tax Collection	56,860	56,860	55,832
Disposal Pick Up	658,323	679,319	679,319
Mowing/Property Assessment	2,330	2,800	2,800
Street Lights & Traffic Lights	86,800	89,687	89,687
Planning	15,201	10,000	5,000
State Inspection Program	86,844	50,000	85,000
Reports-Police	1,180	-	-
Reports-Fire	60	-	-
City of SC Building Contract	48,630	25,000	45,000
City of SC Police Contract	3,125	-	-
<u>Fines & Forfeits</u>			
Ordinance Fines	1,869	-	-
<u>Interest Income</u>			
	17,106	7,800	8,700
<u>Other Revenue</u>			
Impact Fee	348,426	322,203	300,000
Comcast Franchise Fee	261,763	261,873	251,755
Metro Act Revenue	10,805	9,000	10,000
Pilgrim Dr. SAD	17,674	20,778	20,140
Windfield Estates SAD	47,169	43,314	37,560
Estate Hill-Bridgeman Trail SAD	21,853	13,860	12,821
Pine Valley SAD	21,271	20,906	14,228
GAIN Rent Revenue	14,397	21,466	24,420
Grand Blanc Landfill Rent	-	1,800	-
Township Hall Rental Fees	550	-	-
4029 Grand Blanc Rd Rent	-	50,000	45,000
5420 Hill 23 Rent	-	96,165	95,916
Election Reimbursement	4,183	-	-
Miscellaneous Revenue	67,352	-	-
Miscellaneous Revenue-Fire	42	-	-
TOTAL REVENUE AND OTHER SOURCES	\$ 5,227,243	\$ 5,336,309	\$ 5,459,529

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
GENERAL INFORMATION-APPROPRIATIONS**

KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

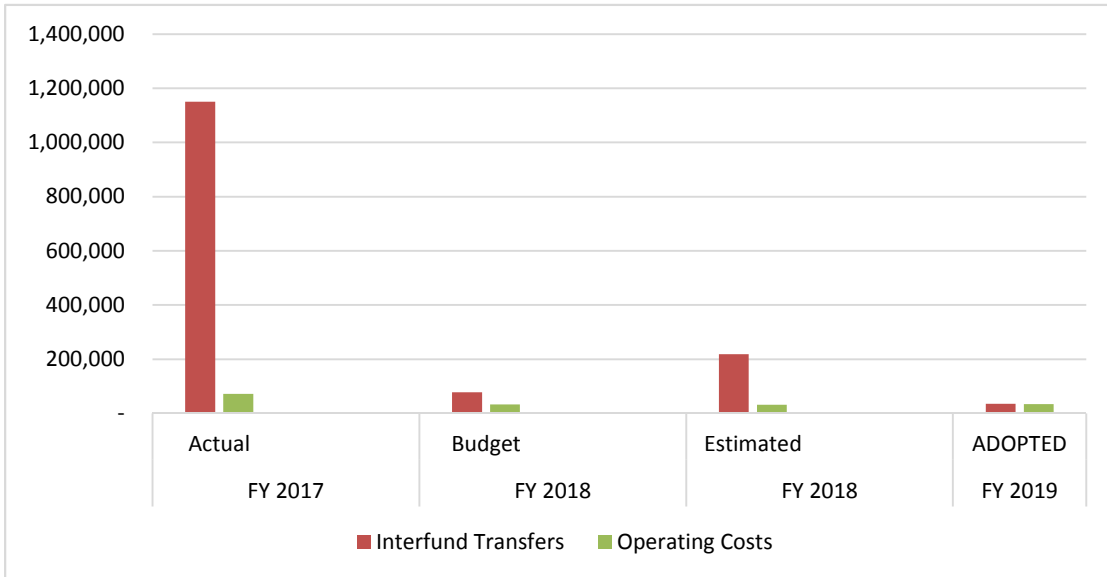
- Wages include a 3% raise for ASFCME employees effective 1/1/19
- Wages include raises negotiated for the Fire Department
- Health insurance increase of 3% for AFSCME
- Short-term and Long-term disability insurance increase of 3%
- Life Insurance increase of 3%
- Dental Insurance increase of 3%
- Workers Compensation insurance increase of 5%
- Utility and Telephone increase of 3%
- General liability insurance increase of 5%

SUMMARY OF FTE'S (Full-Time Equivalents)-GENERAL FUND

Department	2019 Full-Time	2019 Part-Time	2019 FTE's	2018 FTE's
Trustees	0	4	0.09	0.09
Supervisor	2	1	2.5	2
Finance	0	1	0.85	0.85
Clerk	1	1	1.5	1.5
Treasurer	0	3	2.57	2.57
Assessing	2	4	2.1	2.1
Election	0	1	0.35	0.35
Building	1	4	1.62	1.62
Fire	0	30	4.8	4.8
Planning	0	8	0.24	0.24
Zoning	0	6	0.38	0.38
TOTAL	6	63	17	16.5

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
NON-DEPARTMENTAL EXPENSES**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Interfund Transfers	\$ 1,150,107	\$ 77,970	\$ 217,988	\$ 35,855
Operating Costs	71,638	32,716	31,733	33,867
Total	\$ <u>1,221,745</u>	\$ <u>110,686</u>	\$ <u>249,721</u>	\$ <u>69,722</u>

Non-Departmental Expenses

~ Costs that cannot be allocated to a specific department are classified here:

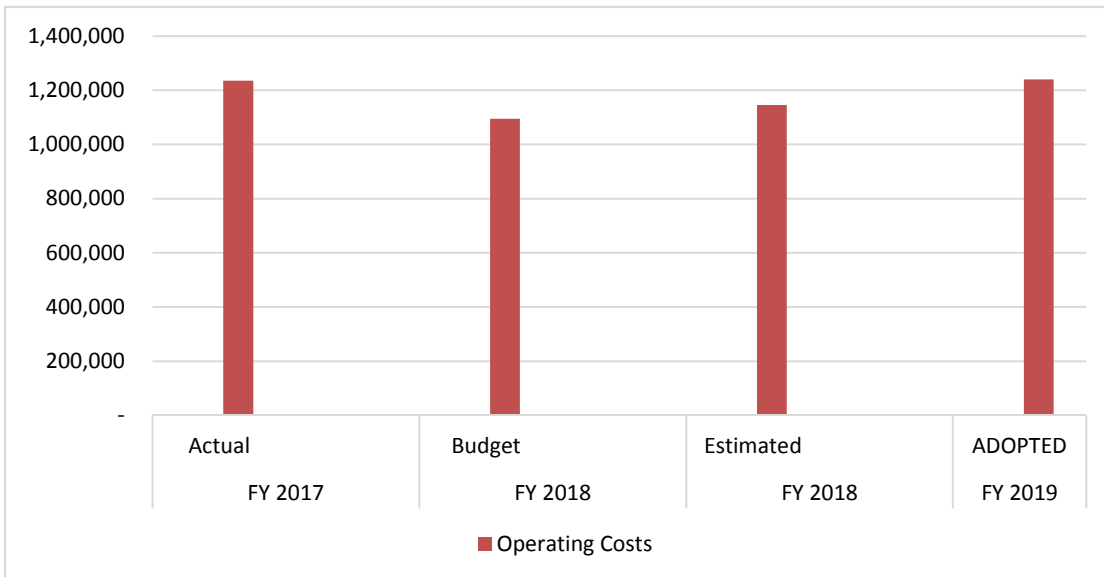
- CDBG Expenses (offset by grant revenue) \$2,000
- GAIN Building Expense \$5,420
- 4029 Grand Blanc Rd Building Expense \$5,000
- 5420 Hill 23 Bldg. Exp \$10,000
- Misc Expenses \$10,000
- Codification Expense \$1,250
- Property taxes \$198
- Transfer to Capital Improvement Fund \$35,855

Changes in Budget

- ~37% decrease from 2018 Budget
- ~ Transfer to Capital Improvement Fund is for the purpose of building fund balance for future capital expenditures.

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PUBLIC WORKS**

FUND/FUNCTION: GENERAL/PUBLIC WORKS
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	<u>1,235,717</u>	<u>1,095,366</u>	<u>1,145,142</u>	<u>1,239,696</u>
Total	<u>\$ 1,235,717</u>	<u>\$ 1,095,366</u>	<u>\$ 1,145,142</u>	<u>\$ 1,239,696</u>

Public Works

~ Costs attributed to the maintenance of public streets, drains, etc. are classified here:

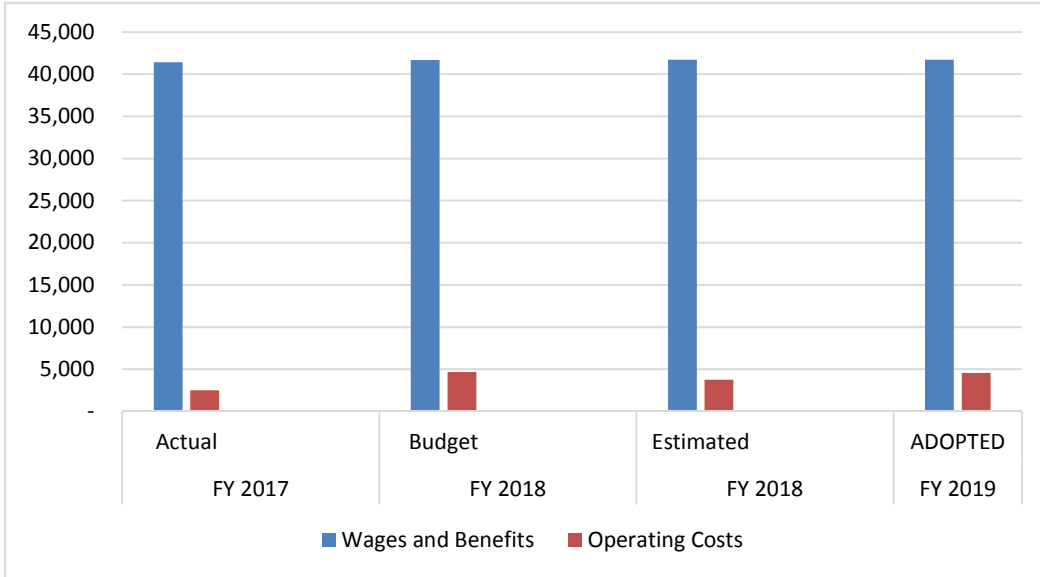
- Street Lighting \$113,127
- Disposal Pick Up \$711,217
- Drains/Roads at Large \$41,365
- Highways and Streets \$298,000
- Metro Act \$10,000
- Property Maint/Mowing \$2,500
- Emergency Siren Maintenance \$5,946
- Debt Service \$57,541

Changes in Budget

~ 13% Increase from 2018 Budget

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
TRUSTEES**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 41,412	\$ 41,698	\$ 41,705	\$ 41,732
Operating Costs	2,503	4,681	3,757	4,554
Total	<u>\$ 43,915</u>	<u>\$ 46,379</u>	<u>\$ 45,462</u>	<u>\$ 46,286</u>

Board Trustees

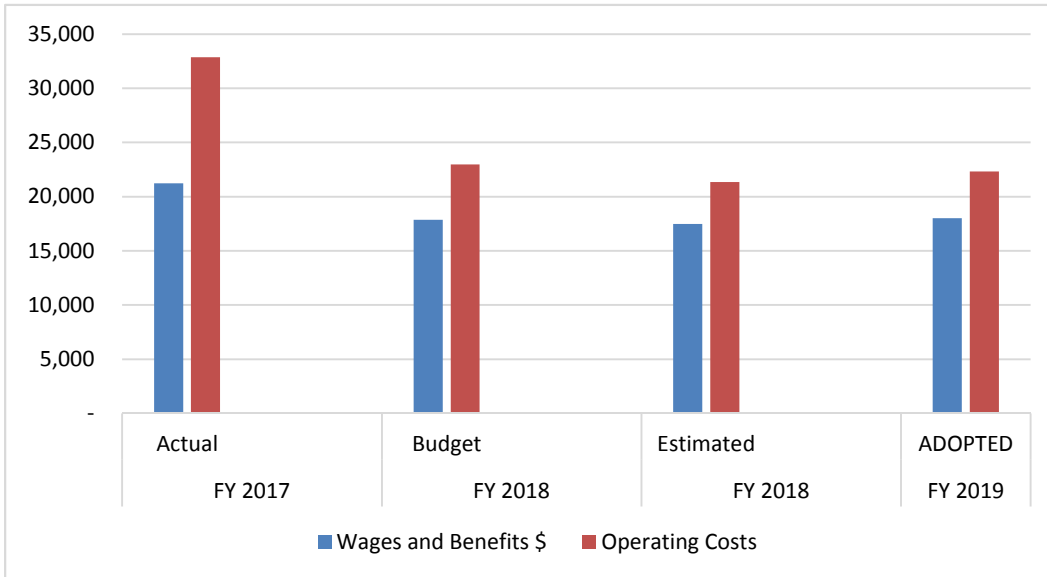
- ~ Elected for 4 year terms
- ~ Enact Legislation and policies
- ~ Approve Budget
- ~ Assist residents

Changes in Budget

- ~ \$93 Decrease from 2018 Budget

**CHARTER TOWNSHIP OIF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PLANNING COMMISSION**

FUND/FUNCTION: GENERAL/PLANNING AND ZONING
STAFF RESPONSIBLE: COMMISSION CHAIR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 21,236	\$ 17,855	\$ 17,494	\$ 18,004
Operating Costs	32,857	22,985	21,359	22,320
Total	<u>\$ 54,093</u>	<u>\$ 40,840</u>	<u>\$ 38,853</u>	<u>\$ 40,324</u>

Planning Department

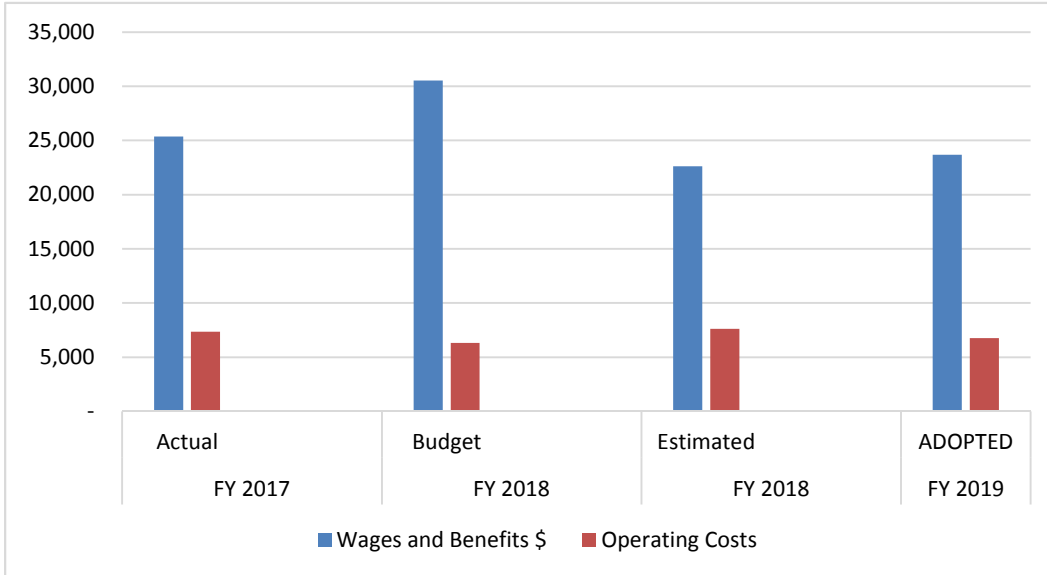
- ~ Comprised of a seven member board who are appointed by the Township Board
- ~ Meet monthly to review and/or approve requests for property improvements

Changes in Budget

- ~ \$516 Decrease from 2018 Budget
- ~ Wages and Benefits include 15% of Tara Ford's compensation.

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ZONING BOARD OF APPEALS**

FUND/FUNCTION: GENERAL/PLANNING AND ZONING
STAFF RESPONSIBLE: COMMITTEE CHAIR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 25,371	\$ 30,528	\$ 22,626	\$ 23,676
Operating Costs	7,347	6,305	7,605	6,768
Total	\$ 32,718	\$ 36,833	\$ 30,231	\$ 30,444

Zoning Board of Appeals

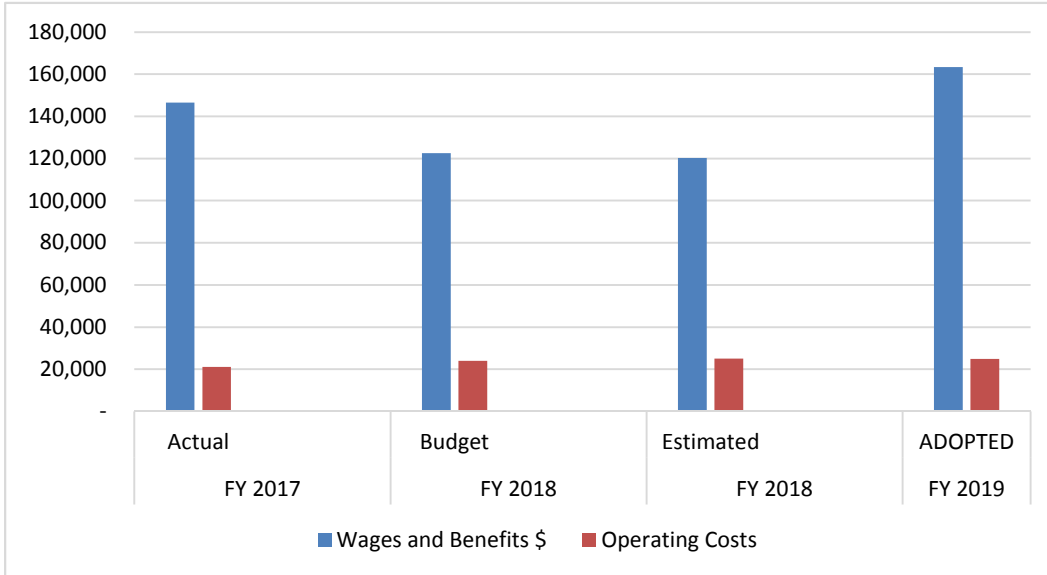
- ~ Comprised of a five member board who are appointed by the Township Board
- ~ Decide on zoning variances and appeals

Changes in Budget

- ~ 17% Decrease from 2018 Budget
- ~ Wages and Benefits include 30% of Tara Ford's compensation.

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
SUPERVISOR**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 146,563	\$ 122,619	\$ 120,209	\$ 163,432
Operating Costs	21,152	23,940	25,125	24,949
Total	\$ <u>167,715</u>	\$ <u>146,559</u>	\$ <u>145,334</u>	\$ <u>188,381</u>

Supervisor's Department

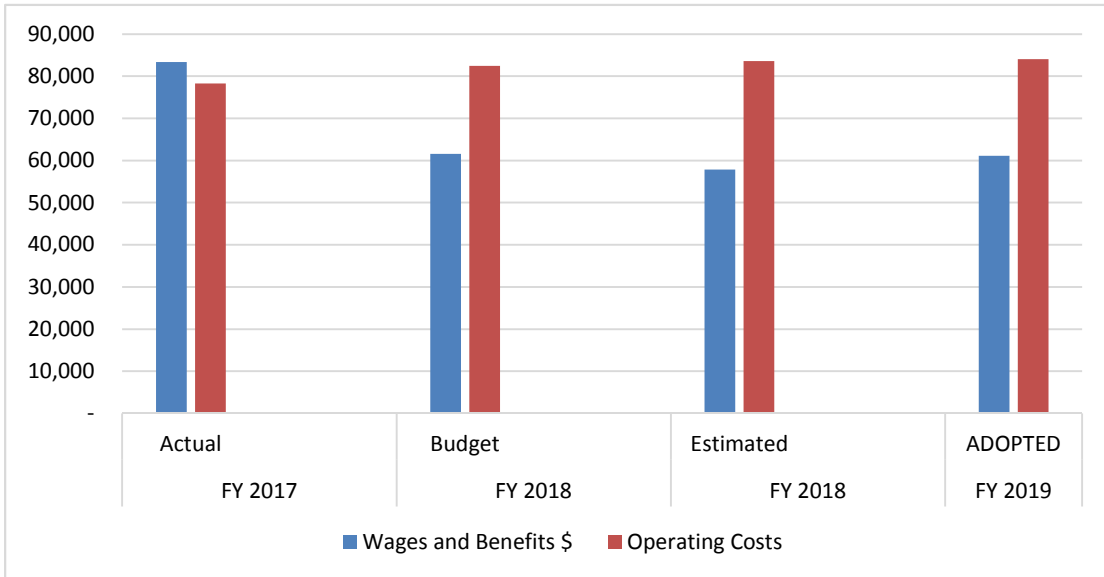
- ~ Supervisor is elected to a 4 year term, in a full-time paid position and sits on the Township Board-effective 1/1/19 this position will be part time.
- ~ Effective 1/1/19-a full time Township manager position will be added to this department and will share the Supervisor duties.
- ~ Acting personnel director
- ~ Duties of office include:
 - Managing road projects
 - Budget oversight

Changes in Budget

- ~ 29% Increase from 2018 Budget

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
FINANCE**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 83,372	\$ 61,544	\$ 57,872	\$ 61,114
Operating Costs	78,313	82,465	83,585	84,045
Total	\$ <u>161,685</u>	\$ <u>144,009</u>	\$ <u>141,457</u>	\$ <u>145,159</u>

Finance Department

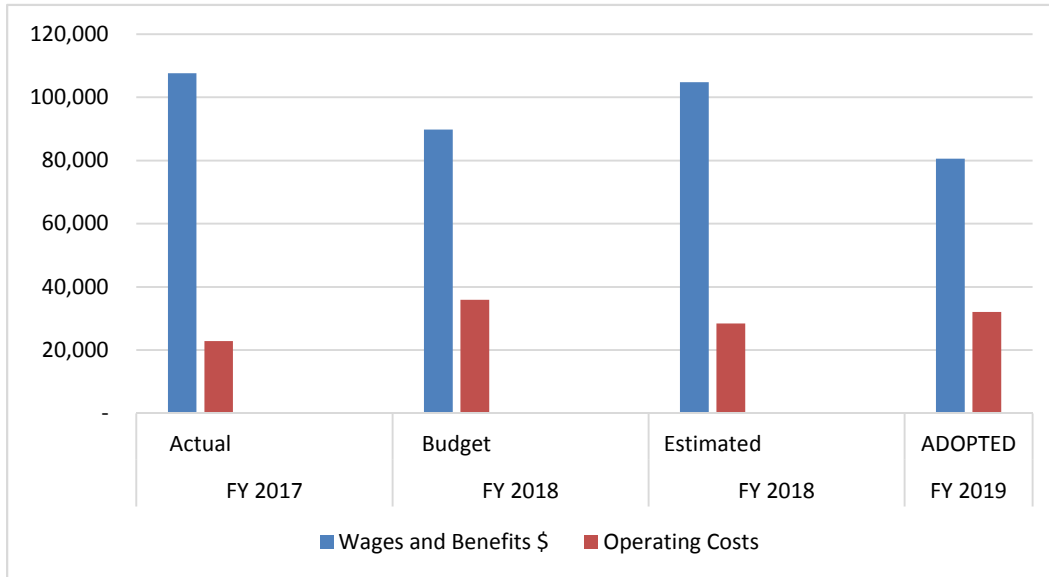
- ~ Financial administration, accounting and reporting
- ~ Budget preparation and oversight
- ~ Annual financial statement audit and maintaining proper internal controls
- ~ Accounts payable, accounts receivable and payroll functions

Changes in Budget

- ~ \$1,150 Increase from 2018 Budget

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CLERK**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: CLERK



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 107,618	\$ 89,762	\$ 104,735	\$ 80,566
Operating Costs	22,928	35,961	28,475	32,110
Total	\$ <u>130,546</u>	\$ <u>125,723</u>	\$ <u>133,210</u>	\$ <u>112,676</u>

Clerk's Department

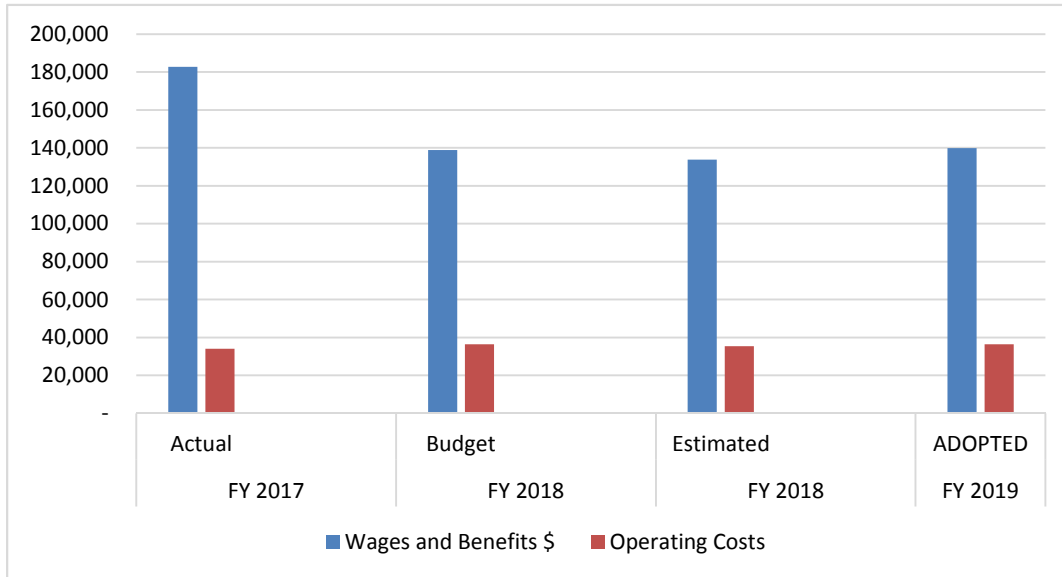
- ~ Clerk is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Maintains Township records
- ~ Coordinates and regulated elections
- ~ FOIA administration

Changes in Budget

- ~ 10% Decrease from 2018 Budget

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
TREASURER**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: TREASURER



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 182,703	\$ 138,904	\$ 133,837	\$ 139,914
Operating Costs	34,055	36,377	35,493	36,508
Total	\$ <u>216,758</u>	\$ <u>175,281</u>	\$ <u>169,330</u>	\$ <u>176,422</u>

Treasurer's Department

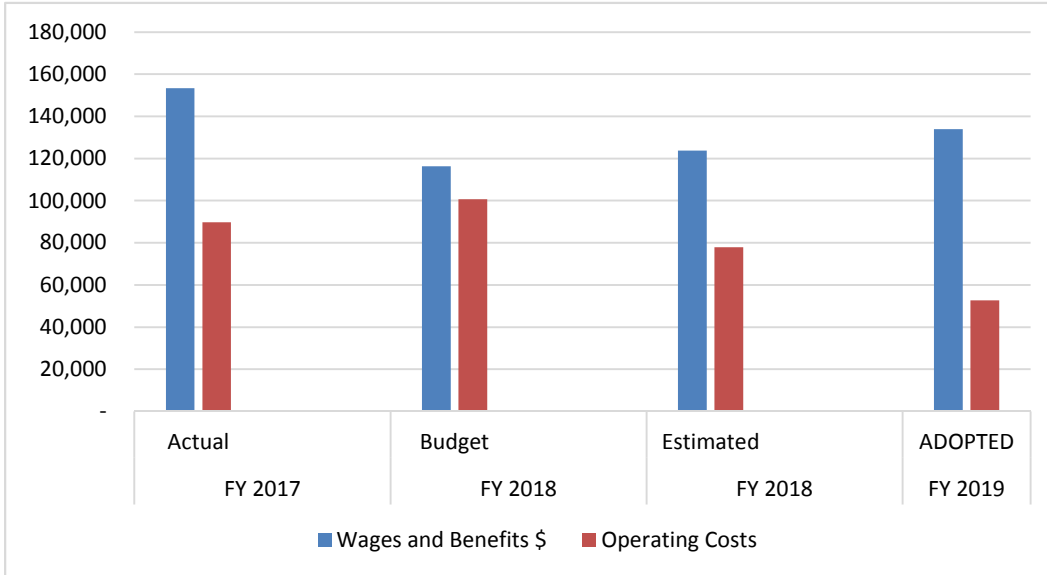
- ~ Treasurer is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Oversees cash receipting and investment of Township funds
- ~ Oversees property tax and special assessment billing and collection

Changes in Budget

~ \$1,141 Increase from 2018 Budget

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ASSESSING**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 153,328	\$ 116,271	\$ 123,765	\$ 133,961
Operating Costs	89,784	100,669	77,863	52,635
Total	\$ <u>243,112</u>	\$ <u>216,940</u>	\$ <u>201,628</u>	\$ <u>186,596</u>

Assessing Department

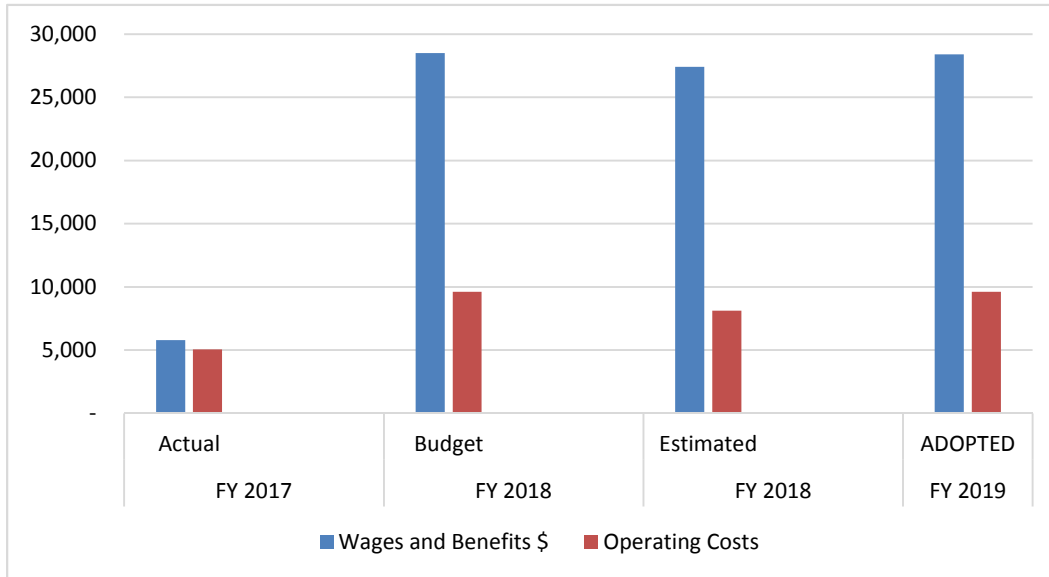
- ~ Assesses real and personal property values
- ~ Distinguishes and allocates special assessment districts
- ~ Board of review responsibilities such as reviewing property tax value disputes, principal residence exemptions and poverty exemption appeals

Changes in Budget

- ~ 14% Decrease from 2018 Budget

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ELECTIONS**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT
STAFF RESPONSIBLE: CLERK



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 5,808	\$ 28,493	\$ 27,416	\$ 28,407
Operating Costs	5,055	9,620	8,120	9,620
Total	<u>\$ 10,863</u>	<u>\$ 38,113</u>	<u>\$ 35,536</u>	<u>\$ 38,027</u>

Election Department

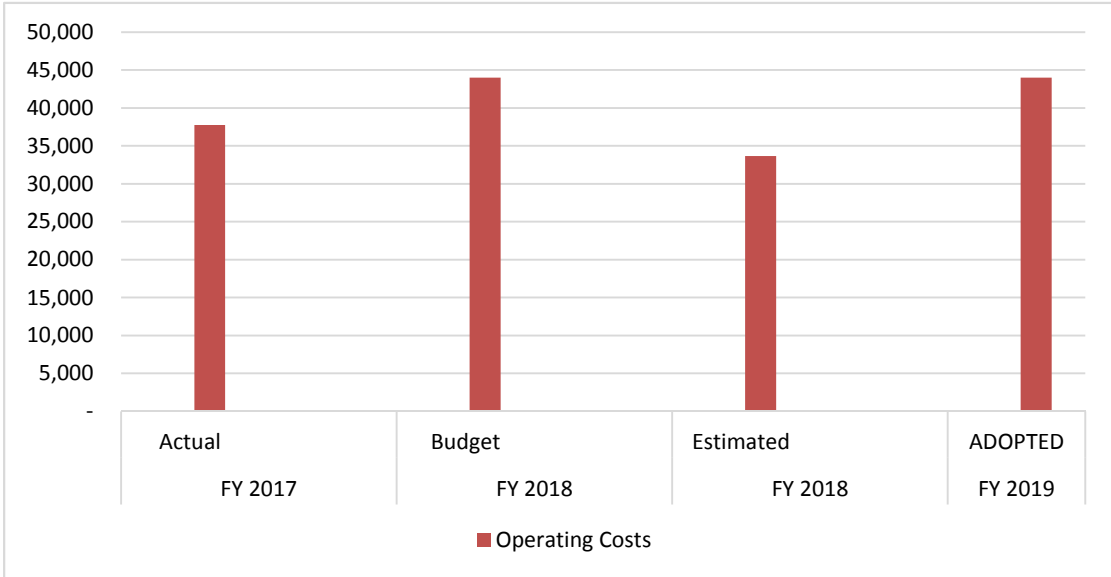
- ~ Coordinates all elections, including absentee balloting
- ~ Utilizes election workers who are paid through accounts payable, not payroll

Changes in Budget

- ~\$86 Decrease from 2018 Budget
- ~ Budgeted for 3 elections in 2019

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ATTORNEY**

FUND/FUNCTION: GENERAL/PUBLIC WORKS
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	<u>37,757</u>	<u>44,000</u>	<u>33,668</u>	<u>44,000</u>
Total	<u>\$ 37,757</u>	<u>\$ 44,000</u>	<u>\$ 33,668</u>	<u>\$ 44,000</u>

Attorney's Department

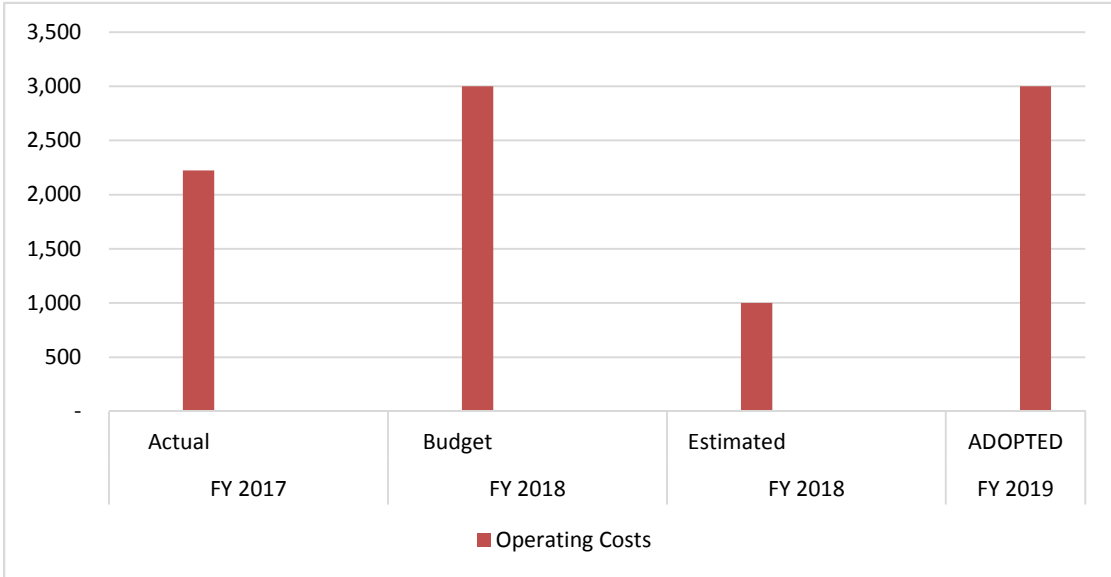
- ~ Contracted by Township to advise Township Board and other staff on legal issues
- ~ Represents Township in lawsuits and other legal litigation
- ~ Township attorney expenses excluded from this department are:
 - Planning (Budget \$6,125)
 - Zoning Board of Appeals (Budget \$1,313)
 - Sewer and Water (Budget \$2,500)

Changes in Budget

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
LABOR RELATIONS**

FUND/FUNCTION: GENERAL/PUBLIC WORKS
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	2,222	3,000	1,000	3,000
Total	\$ <u>2,222</u>	\$ <u>3,000</u>	\$ <u>1,000</u>	\$ <u>3,000</u>

Labor Relations

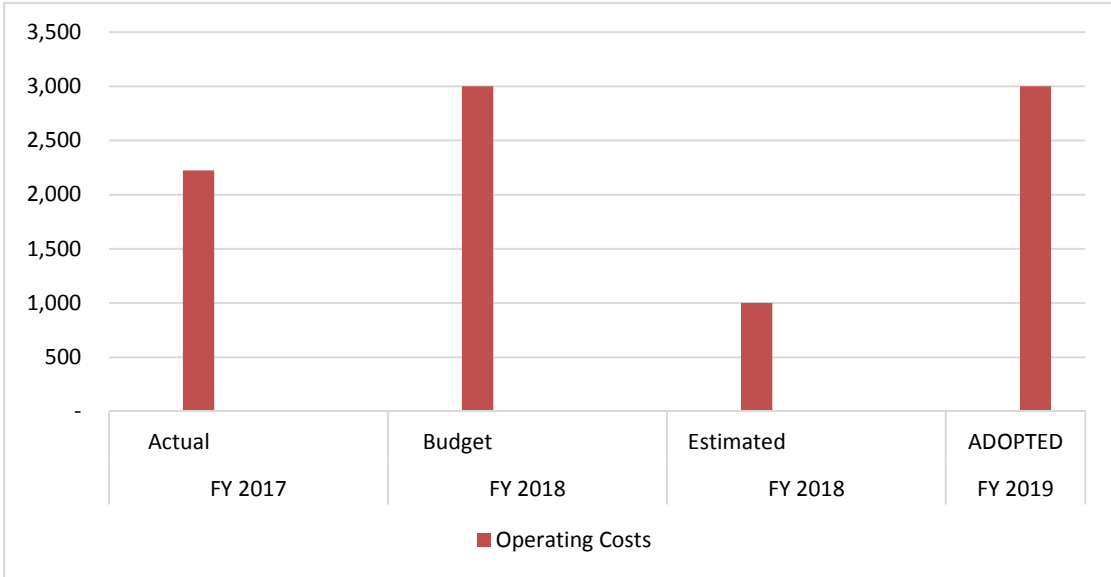
- ~ Includes contractual labor attorney and personnel consultant
- ~ Advises Board and staff on employment, labor contract negotiations and benefit issues
- ~ Represents the Township during labor contract negotiations

Changes in Budget

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CEMETERY**

FUND/FUNCTION: GENERAL/PUBLIC WORKS
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	5,115	6,133	6,133	6,133
Total	\$ 5,115	\$ 6,133	\$ 6,133	\$ 6,133

Cemetery

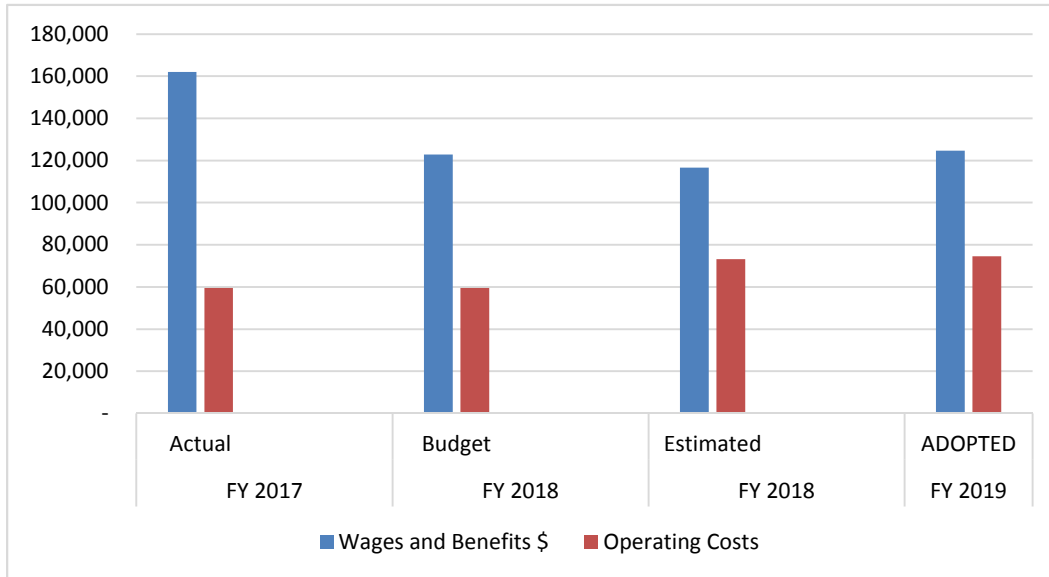
~ Responsible for grounds maintenance of the Township Cemetery

Changes in Budget

~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
BUILDING**

FUND/FUNCTION: GENERAL/BUILDING
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 162,075	\$ 122,833	\$ 116,577	\$ 124,707
Operating Costs	59,605	59,549	73,254	74,624
Total	\$ 221,680	\$ 182,382	\$ 189,831	\$ 199,331

Building Department

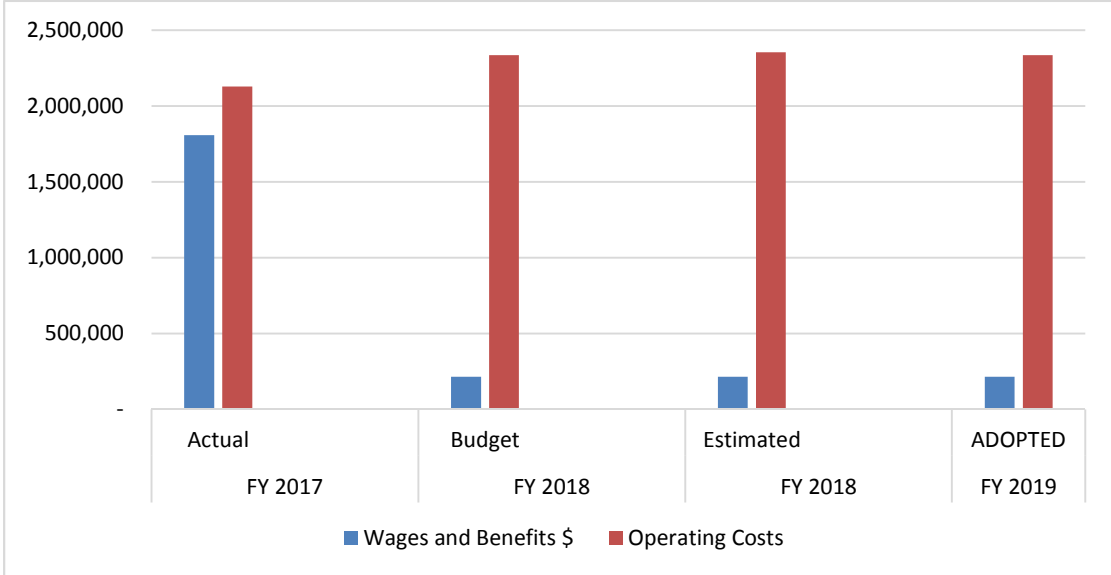
- ~ Issues building, electrical, plumbing, mechanical, sign and zoning permits
- ~ Performs inspections to ensure code enforcement

Changes in Budget

- ~ 9% Increase from 2018 Budget
- ~ Allocated 40% of Tara Ford's compensation

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
POLICE**

FUND/FUNCTION: GENERAL/POLICE
STAFF RESPONSIBLE: POLICE CHIEF



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 1,806,729	\$ 214,778	\$ 214,778	\$ 214,778
Operating Costs	2,127,883	2,334,804	2,354,104	2,334,804
Total	\$ 3,934,612	\$ 2,549,582	\$ 2,568,882	\$ 2,549,582

Police Department

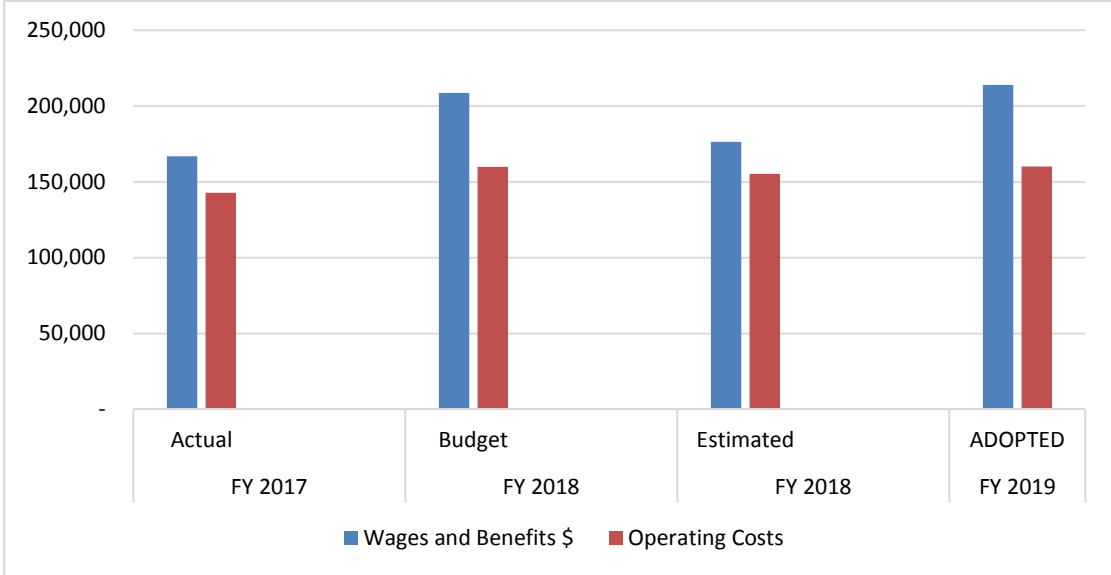
- ~ Crime Prevention
- ~ Protect life and property
- ~ Preserve peace, order and safety
- ~ Law and ordinance enforcement
- ~ Safeguard constitutional guarantees of all citizens
- ~ Present evidence for prosecution of offenders

Changes in Budget

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
FIRE**

FUND/FUNCTION: GENERAL/FIRE
STAFF RESPONSIBLE: FIRE CHIEF



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 166,733	\$ 208,615	\$ 176,357	\$ 213,798
Operating Costs	142,846	159,856	155,310	160,132
Total	\$ <u>309,579</u>	\$ <u>368,471</u>	\$ <u>331,667</u>	\$ <u>373,930</u>

Fire Department

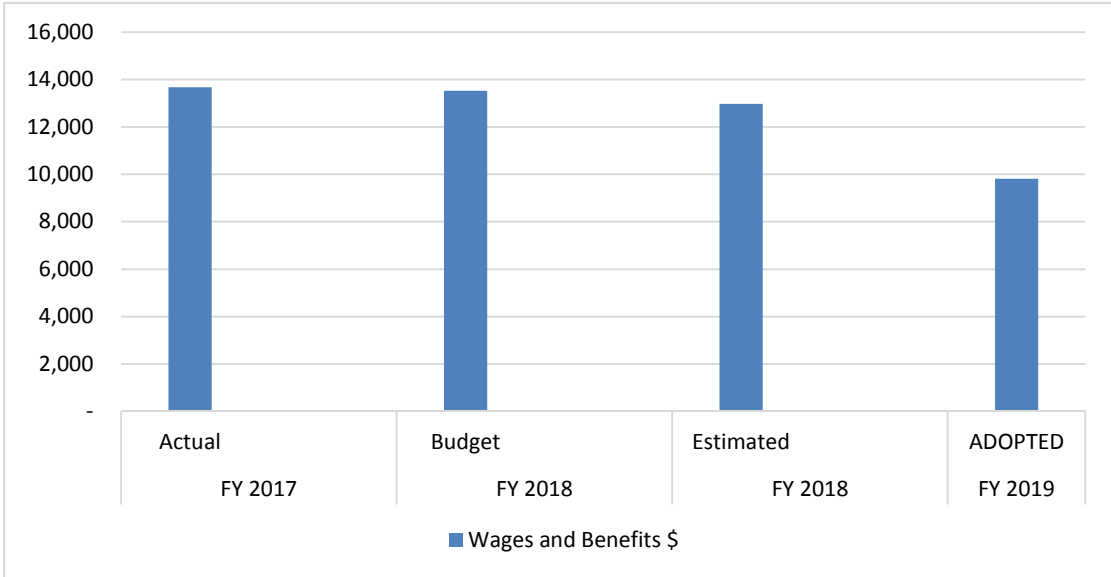
- ~ Maintains comprehensive program in planning, preparedness, response and recovery
- ~ Preservation of life and property

Changes in Budget

~ 1.5% Increase from 2018 Budget

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ORDINANCE ENFORCEMENT**

FUND/FUNCTION: GENERAL/PLANNING AND ZONING
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 13,673	\$ 13,530	\$ 12,975	\$ 9,820
Operating Costs	-	-	-	-
Total	\$ 13,673	\$ 13,530	\$ 12,975	\$ 9,820

Ordinance Enforcement

~ Law and Ordinance Enforcement

Changes in Budget

~ 27% Decrease from 2018 Budget

~ Wages and Benefits include 15% of Tara Ford's compensation.



CHARTER TOWNSHIP OF MUNDY
CAPITAL IMPROVEMENT FUND



**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Grant Revenue	\$	-	
Transfer in From General Fund		35,855	
Total Budgeted Revenue Sources	\$		35,855

Estimated Expenditures

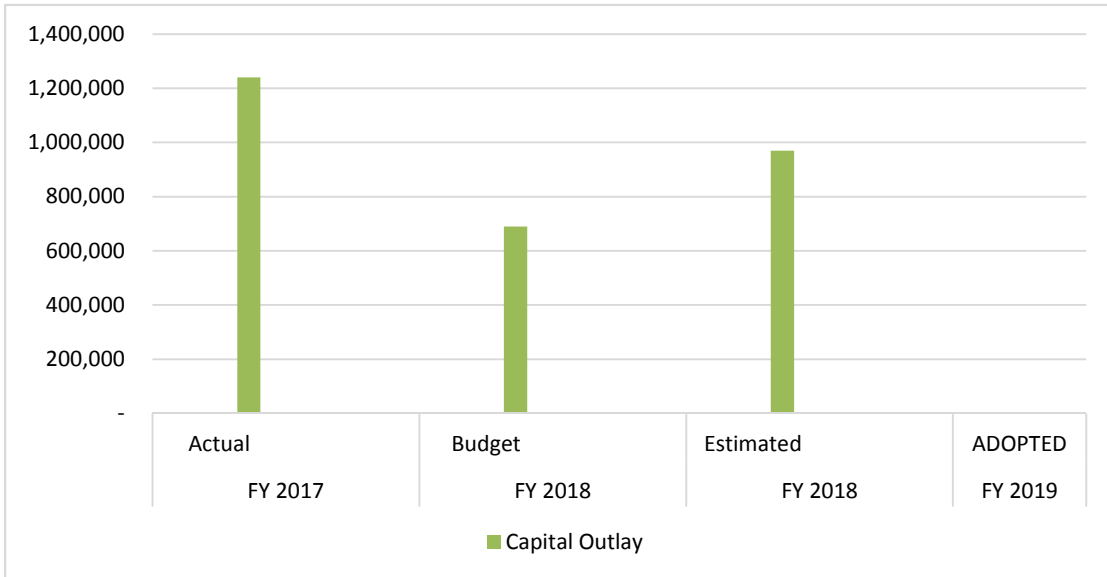
Capital Expense-Building/Grounds		-	
Capital Expense-Equipment/Furniture		-	
Capital Expense-Vehicles		-	
Capital Expense-Technology		-	
Total Budgeted Expenditures	\$		-
Budgeted Net Revenue (Expenditures)	\$		35,855

Estimated Fund Balance

Fund Balance at December 31, 2017 (Audited)	\$	454,442	
Estimated Change in Fund Balance at December 31, 2018		(454,442)	
Estimated Fund Balance at December 31, 2018		-	
Estimated Change in Fund Balance at December 31, 2019		35,855	
Estimated Fund Balance at December 31, 2019	\$		35,855

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CAPITAL IMPROVEMENT FUND**

FUND/FUNCTION: CAPITAL IMPROVEMENT/CAPITAL PURCHASES
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	<u>1,240,591</u>	<u>690,000</u>	<u>969,345</u>	<u>-</u>
Total	<u>\$ 1,240,591</u>	<u>\$ 690,000</u>	<u>\$ 969,345</u>	<u>\$ -</u>

Capital Improvement Fund

- ~ Fund sets aside funds each year to purchase capital, by transfers from the General Fund.
- ~ Budget is built from the needs assessment of the Township
- ~ Funds are designated by Township Board and can be re-designated by the Board at any time

Changes in Budget

- ~ 100% Decrease from 2018 Budget



CHARTER TOWNSHIP OF MUNDY
SEWER AND WATER FUND



**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
SEWER AND WATER FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Charges for Services	\$ 4,227,957
Interest/Penalty Charges	14,914
Investment Income	<u>2,000</u>
 Total Budgeted Revenue Sources	 \$ 4,244,871

Estimated Expenditures

Cost of Water Purchased	2,001,460
Cost of Sewage Treatment	2,075,924
Operation & Maintenance Costs	445,573
Depreciation	<u>371,869</u>
 Total Budgeted Expenditures	 \$ <u>4,894,826</u>
 Budgeted Net Revenue (Expenditures)	 \$ <u><u>(649,955)</u></u>

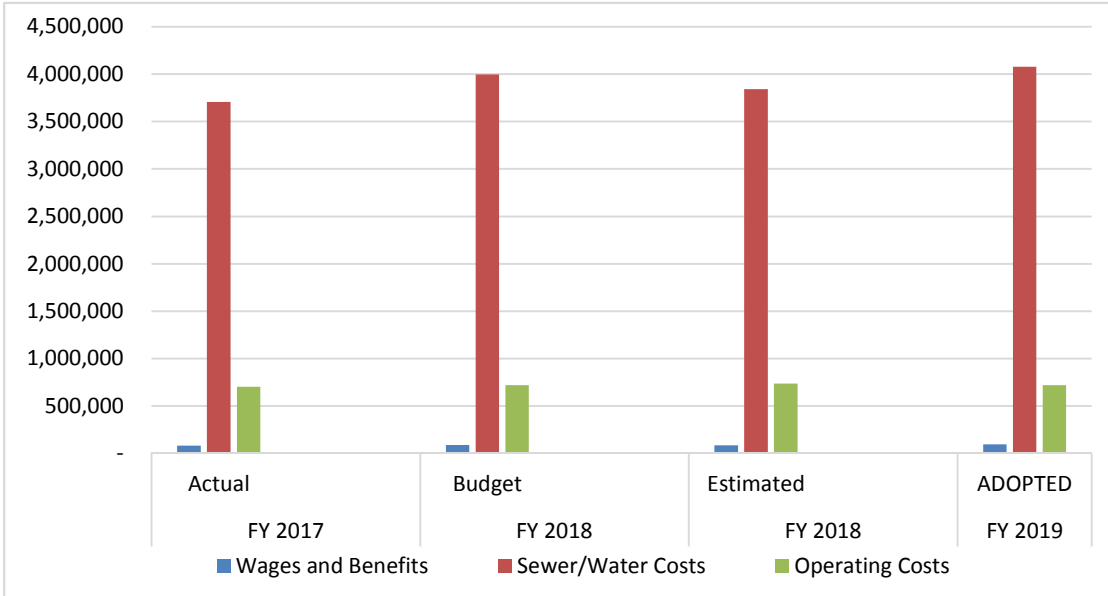
Estimated Fund Balance

Net Position at December 31, 2017 (Audited)	\$ 13,049,387
Estimated Change in Net Position at December 31, 2018	<u>(805,614)</u>
Estimated Net Position at December 31, 2018	12,243,773
Estimated Change in Net Position at December 31, 2019	<u>(649,955)</u>
Estimated Net Position at December 31, 2019	11,593,818
Less Net Investment in Capital Assets	<u>(4,261,231)</u>
Estimated Unrestricted Net Position at December 31, 2019	\$ <u><u>7,332,587</u></u>

**CHARTER TOWNSHIP OF MUNDY
2019 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
SEWER AND WATER FUND**

FUND/FUNCTION: SEWER AND WATER/PUBLIC WORKS

STAFF RESPONSIBLE: TREASURER



Financial Summary	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 ADOPTED
Wages and Benefits	\$ 81,925	\$ 88,065	\$ 86,347	\$ 96,978
Sewer/Water Costs	3,708,096	3,997,258	3,840,706	4,077,384
Operating Costs	705,022	719,745	735,881	720,464
Total	\$ 4,495,043	\$ 4,805,068	\$ 4,662,934	\$ 4,894,826

Sewer and Water Fund

- ~ Enterprise Fund that operates like a regular business
- ~ Water and sewage disposal services are purchased from Genesee County
- ~ Fund has one full-time employee, but a portion of building, treasury and finance staff costs are allocated here from the General Fund

Changes in Budget

- ~ 2% Increase from 2018 Budget
- ~ Allocated 15% of Township Manager's wage